

EXHIBIT O

(Vague Tasks)

TIMEKEEPER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar	FEES	U. S. Dollar	FEES
Guch, K	5.10	980.36	4,999.84	980.36	4,999.84
Holmes, S	0.10	740.84	74.08	733.87	73.39
Marx, J	1.80	683.51	1,230.32	683.51	1,230.32
Postigo Uribe, J	0.23	290.00	66.70	290.00	66.70
Rawski, P	1.20	551.04	661.25	551.04	661.25
Surasathian, J	0.50	299.46	149.73	298.22	149.11
Wolff, A	0.17	573.89	95.65	571.51	95.25
Wolff, A	0.20	652.40	130.48	652.40	130.48
	9.30		7,408.04		7,406.33

MATTER NAME	HOURS	Baker & McKenzie		Stuart Maue	
		U.S. Dollar	FEES	U. S. Dollar	FEES
Delphi Steering Acquisition	0.23	290.00	66.70	290.00	66.70
Delphi Steering Acquisition	1.20	551.04	661.25	551.04	661.25
Delphi Steering Acquisition	0.20	652.40	130.48	652.40	130.48
Delphi Steering Acquisition	1.80	683.51	1,230.32	683.51	1,230.32
Delphi Steering Acquisition	5.10	980.36	4,999.84	980.36	4,999.84
Project Beam	0.10	740.84	74.08	733.87	73.39
Project Two - Asia Pacific Regional Co-ordination	0.50	299.46	149.73	298.22	149.11
Project Two - Asia Pacific Regional Co-ordination	0.17	573.89	95.65	571.51	95.25
	9.30		7,408.04		7,406.33

EXHIBIT O
 VAGUE TASKS
 Baker & McKenzie

DATE	HOURS	U.S. Dollar		RATE	U. S. Dollar	FEES	TASK HOURS	DESCRIPTION
		DATE	HOURS					
06/01/09 Mon 112058/1	6.10	3.00	980.36	2,941.08	980.36	2,941.08	2.20 F 3.00 F 0.60 F	MATTER NAME: <i>Delphi Steering Acquisition</i> 1TELEPHONE CALLS WITH ALL PARTIES TO GO THROUGH FINAL MDA (2.2); 2DEALING WITH CHANGES FROM LOCAL COUNTRIES FOLLOWING AGREEMENT ON MDA (3); 3EXCHANGING EMAILS WITH INDIA REGARDING VARIOUS ISSUES RELATING TO THE LOCAL INDIAN LTA AND GURGOAN SITE (0.6); 4DISCUSSIONS WITH J CROZIER REGARDING APPROACH TO CHANGES REQUIRED TO LOCAL LTAs (0.3).
06/03/09 Wed 112058/17	2.10	2.10	980.36	2,058.76	980.36	2,058.76	0.30 F 1DEALING WITH VARIOUS QUERIES REGARDING LOCAL TRANSFER AGREEMENTS AND NEXT STEPS. [LONDON OFFICE]	MATTER NAME: <i>Delphi Steering Acquisition</i> 1DEALING WITH VARIOUS QUERIES REGARDING LOCAL TRANSFER AGREEMENTS AND NEXT STEPS. [LONDON OFFICE]
Holmes, S 06/23/09 Tue 99172736/128	0.20	0.10	740.84	74.08	733.87	73.39		MATTER NAME: <i>Project Beam</i> 1REVIEWING IP ISSUES; 2DISCUSSING WITH C. GLATT.
Marx, J 06/05/09 Fri 112058/1443	0.30	0.30	683.51	205.05	683.51	205.05		MATTER NAME: <i>Delphi Steering Acquisition</i> 1ATTENDING TO SOCIAL INSURANCE REGISTRATION ISSUES. [TOKYO OFFICE]
06/15/09 Mon 112058/1450	1.20	0.20	683.51	136.70	683.51	136.70	0.80 F 0.20 F 0.20 F	MATTER NAME: <i>Delphi Steering Acquisition</i> 1REVIEWING 10.1.C OF JAPANESE LTA (0.80); 2LAISING WITH DELPHI REVISED ARTICLE 10.1.C OF JAPANESE LTA (0.20); 3ATTENDING TO CORPORATE INFORMATION ON RHODES JAPAN (0.20). [TOKYO OFFICE]
06/17/09 Wed 112058/1453	0.30	0.30	683.51	205.05	683.51	205.05		MATTER NAME: <i>Delphi Steering Acquisition</i> 1ATTENDING TO REVISED 10.1.C OF JAPANESE LTA. [TOKYO OFFICE]
06/22/09 Mon 112058/1456	0.50	0.50	683.51	341.76	683.51	341.76		MATTER NAME: <i>Delphi Steering Acquisition</i> 1ATTENDING TO REVISED 10.1.C OF JAPANESE LTA. [TOKYO OFFICE]
07/02/09 Thu 1122420/172	0.50	0.50	683.51	341.76	683.51	341.76		MATTER NAME: <i>Delphi Steering Acquisition</i> 1ATTENDING TO FINAL VERSION OF LOCAL TRANSFER AGREEMENT. [TOKYO OFFICE]
Postigo Uribe, J								

~ See the last page of exhibit for explanation

DATE	Baker & McKenzie				Stuart Maua				DESCRIPTION
	ENTRY HOURS	HOURS	U.S. Dollar RATE	FEES	U. S. Dollar RATE	FEES	TASK HOURS		
Postigo Uribe, J									
06/09/09 Tue 1120581/225	2.50	0.10	290.00	29.00	290.00	29.00	0.40 A	<i>MATTER NAME: Delphi Steering Acquisition</i>	1REVIEW EMAILS BY J LEON;
							0.40 A		2REVIEW AND ANALYSIS OF ISSUES ON JURISDICTION CLAUSE, PARTICULARITIES OF TRANSACTION IN MEXICO AND PRE-CLOSING TRANSFERS (0.8);
							0.40 F		3EXCHANGE EMAILS WITH T BOLSTER, REVIEW AND DISCUSS AGENDA (0.4);
							0.25 A		4INTEROFFICE CONFERENCE WITH G ADAME-ALVAREZ;
							0.25 A		5REVIEW MATTERS ON REAL ESTATE INVESTIGATION AND PROCEDURES, REVIEW EMAILS BY J VAZQUEZ-SILVEYRA (0.5);
							0.10 A		6REVIEW EMAIL BY J CROZIER;
							0.10 A		7REVIEW LABOUR MATTERS (0.2);
							0.40 F		8REVIEW ISSUES ON LOCAL TRANSFER AGREEMENTS ADDITIONAL REPRESENTATIONS AND WARRANTIES (0.4);
							0.20 F		9CONFERENCE CALL WITH C SALAZAR, REVIEW MATTERS ON FINDINGS ON REAL ESTATE INFORMATION AT NUEVO LEON (0.2). [MEXICO CITY OFFICE]
<i>MATTER NAME: Delphi Steering Acquisition</i>									
06/11/09 Thu 1120581/229	1.00	0.13	290.00	37.70	290.00	37.70	0.20 A		1REVIEW MATTERS ON LOCAL TRANSFER AGREEMENTS;
							0.20 A		2REVIEW EMAILS BY C SALAZAR, J CROZIER, M TAIGMAN AND J KANNAN;
							0.20 A		3REVIEW MATTERS ON REPS AND WARRANTIES AND JURISDICTION (0.6);
							0.13 A		4SEVERAL TELEPHONE CONFERENCE WITH G ADAME-ALVAREZ;
							0.13 A		5REVIEW MATTERS ON REAL PROPERTY ISSUES;
							0.14 A		6REVIEW LEGAL MEMORANDUM AND PROCESSES (0.4). [MEXICO CITY OFFICE]
Rawski, P									
06/16/09 Tue 1120581/479	0.50	0.40	551.04	220.42	551.04	220.42	0.40 F	<i>MATTER NAME: Delphi Steering Acquisition</i>	1ASSISTING IN LEASE AGREEMENTS RELATED ISSUES (0.40 HRS);
							0.10 F		2EXCHANGING VARIOUS EMAILS REGARDING SAME (0.1 HRS). [WARSAW OFFICE]
06/22/09 Mon 1120581/480	0.40	0.40	551.04	220.42	551.04	220.42		<i>MATTER NAME: Delphi Steering Acquisition</i>	1ATTENDING TO VARIOUS ACTIONS LINKED TO CLOSING OF THE LOCAL TRANSFER AGREEMENT (INTER ALIA RELATED TO BANK ACCOUNTS). [WARSAW OFFICE]
06/30/09 Tue 1120581/484	0.40	0.40	551.04	220.42	551.04	220.42		<i>MATTER NAME: Delphi Steering Acquisition</i>	1WORKING ON FINAL EMPLOYMENT ISSUES REGARDING CLOSING. [WARSAW OFFICE]
Surasathian, J									
06/25/09 Thu 1145843/314	0.50	0.50	299.46	149.73	298.22	149.11		<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i>	1ANALYSE ISSUES RELATING TO THE TRANSFER OF SHARE.

Wolff, A

~ See the last page of exhibit for explanation

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	ENTRY HOURS		U.S. Dollar		U. S. Dollar		TASK HOURS			
	HOURS	RATE	FEES	RATE	FEES	HOURS				
Wolff, A										
06/02/09 Tue 1145843/14	0.50	0.17	573.89	95.65	571.51	95.25			<i>MATTER NAME: Project Two - Asia Pacific Regional Co-ordination</i> 1REVIEW ANNOUNCEMENTS; 2LIAISE WITH A. POKE; 3PERUSE E-MAIL REGARDING CORPORATE FILINGS.	
06/08/09 Mon 1120581/128	0.40	0.20	652.40	130.48	652.40	130.48			<i>MATTER NAME: Delphi Steering Acquisition</i> 1REVIEWING STATE OF AFFAIRS IN EMPLOYMENT MATTERS; 2PREPARING EMAIL H HINDERER REGARDING LOCAL TRANSFER AGREEMENT CONCERNING TRANSFERRED EMPLOYEES. [BERLIN OFFICE]	
Total		9.30		7,408.04		7,406.33				
Number of Entries:	16									

~ See the last page of exhibit for explanation

EXHIBIT O Pg 6 of 6
Vague Tasks

VAGUE TASKS

Baker & McKenzie

SUMMARY OF HOURS AND FEES BY INDIVIDUAL

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		U.S. Dollar	FEES	U. S. Dollar	FEES
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SUMMARY OF HOUR AND FEES BY MATTER

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(-) REASONS FOR TASK HOUR ASSIGNMENTS

A Task Hours Allocated By Fee Auditor
F FINAL BILL